THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO. 18750 OF 2007

Date: 17.09.2007

Between:

M/s. ICI India Limited.

… Petitioner

and

The Assistant Commissioner (CT), LTU, Hyderabad Rural Division, Hyderabad and three others.

… Respondents.

THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO. 18750 OF 2007

ORDER: (per Hon'ble Sri Justice Bilal Nazki)

The petitioner is aggrieved of the notice of Garnishee, dated 30th August 2007. Counter has been filed.

It appears that the garnishee notice was issued under Section 29 of the A.P.Value Added Tax Act, 2005 (for short 'the Act'), as the Department took the order of assessment to have become final as the appeal filed by the petitioner had been rejected on the ground that he had not deposited 12.5% of the tax. The order rejecting the appeal was challenged by the petitioner in another writ petition being W.P. (SR).No. 98537 of 2007 and the Court directed that the appeal be heard on merits and after the rejection of appeal, the petitioner has paid 12.5% of the tax. Since the appeal is pending against the order of assessment, therefore, in our view, it will not be fair to proceed under Section 25 of the Act at present. The petitioner has also filed application for stay before the competent authority. Notice under Section 29 of the Act is accordingly suspended and the exercise of power under Section 29 of the Act by the respondents shall be dependent on the outcome of stay applications.

Writ petition is disposed of accordingly.

BILAL NAZKI, J

17-9-2007

RAMESH RANGANATHAN, J

N.B:

Order by wire at party's cost.

(b/o)

MRKR